

# COMMITTEE REPORT

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## MR. PRESIDENT:

The Senate Committee on Finance, to which was referred Senate Bill No. 178, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1           Page 2, between lines 2 and 3, begin a new paragraph and insert:
- 2           "**(d) If a taxpayer files an amended personal property tax return**
- 3           **for a year before July 16 of that year, the taxpayer shall pay taxes**
- 4           **payable in the immediately succeeding year based on the assessed**
- 5           **value reported on the amended return.**
- 6           **(e) If a taxpayer files an amended personal property tax return**
- 7           **for a year after July 15 of that year, the taxpayer shall pay taxes**
- 8           **payable in the immediately succeeding year based on the assessed**
- 9           **value reported on the taxpayer's original personal property tax**
- 10          **return. A taxpayer that paid taxes under this subsection is entitled**
- 11          **to a credit in the amount of taxes paid by the taxpayer on the**
- 12          **remainder of:**
- 13               **(1) the assessed value reported on the taxpayer's original**
- 14               **personal property tax return; minus**
- 15               **(2) the finally determined assessed value that results from the**
- 16               **filing of the taxpayer's amended personal property tax return.**
- 17          **The county auditor shall apply the credit against the taxpayer's**
- 18          **property taxes on personal property payable in the year that**
- 19          **immediately succeeds the year in which the taxes were paid.**
- 20          **(f) If the amount of the credit to which the taxpayer is entitled**
- 21          **under subsection (e) exceeds the amount of the taxpayer's property**

taxes on personal property payable in the year that immediately succeeds the year in which the taxes were paid, the county auditor shall apply the amount of the excess credit against the taxpayer's property taxes on personal property in the next succeeding year.

(g) Not later than December 31 of the year in which a credit is applied under subsection (f), the county auditor shall refund to the taxpayer the amount of any excess credit that remains after application of the credit under subsection (f).

(h) The taxpayer is not required to file an application for:

(1) a credit under subsection (e) or (f); or

(2) a refund under subsection (g).

(i) Before August 1 of each year, the county auditor shall provide to each taxing unit in the county an estimate of the total amount of the credits under subsection (e) or (f) that will be applied against taxes imposed by the taxing unit that are payable in the immediately succeeding year."

Page 2, line 22, delete "at any time".

Page 2, line 35, after "filed." insert "With respect to an assessment on which two (2) installments of taxes are due under IC 6-1.1-7-7(a) or IC 6-1.1-22-9(a), a taxpayer may not file a petition for correction of error after the time within which the taxpayer may claim a refund under IC 6-1.1-26-1 with respect to the second installment. With respect to an assessment on which one (1) installment of taxes is due under IC 6-1.1-7-7(b) or IC 6-1.1-22-9(b), a taxpayer may not file a petition for correction of error after the time within which the taxpayer may claim a refund under IC 6-1.1-26-1 with respect to the installment."

Page 4, line 23, delete "A" and insert "Except as provided in subsection (c), a".

Page 4, between lines 31 and 32, begin a new paragraph and insert:

"(c) A rule adopted under subsection (a) may require a representative in a proceeding before the property tax assessment board of appeals or the state board of tax commissioners to be an attorney admitted to the Indiana bar if the matter under consideration in the proceeding is:

(1) an exemption for which an application is required under IC 6-1.1-11;

(2) a claim that taxes are illegal as a matter of law;

(3) a claim regarding the constitutionality of an assessment;  
or

(4) any other matter that requires representation that involves the practice of law."

- 1       Page 4, line 32, delete "(c)" and insert "**(d)**".  
(Reference is to SB 178 as introduced.)

**and when so amended that said bill do pass .**

Committee Vote: Yeas 13, Nays 0.

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**Senator Borst, Chairperson**